

Combined Tax Rates
(Glendale, State, County)
Effective June 1, 2013

Below are tax rates for the various categories effective June 1, 2013, due to the expiration of the State Temporary Sales Tax Increase of 1%. All rates are shown as percentages except as noted.

ST CODE	BUSINESS CLASSIFICATION	GLENDALE	STATE	COUNTY	COMBINED	ALLOWABLE DEDUCTION CODES
18	Advertising (local)	2.9	0.0	0.0	2.9	52, 53, 64, 69, 75, 81
12	Amusements	2.9	5.6	0.7	9.2	52, 53, 64, 75, 81
15	Construction Contracting	2.9	5.6	0.7	9.2	52-54, 62, 64, 70, 71, 75, 81
35	Contracts prior to November 1, 2007	1.8	5.6	0.7	8.1	52-54, 62, 64, 70, 71, 75, 81
36	Contracts prior to August 1, 2012	2.2	5.6	0.7	8.5	52-54, 62, 64, 70, 71, 75, 81
	Hotel/Motel, Other Transient Lodging					
25	Less than 30 consecutive days	7.9	5.5	1.77	15.17	52, 53, 64, 75, 81
26	30 consecutive days or more	2.9	0.0	0.0	2.9	52, 53, 64, 75, 81
	Jet Fuel (rate shown as cents per gallon)					
08	Sales not more than 10 million gallons	0.028	0.0	3.355	3.383	52, 54-56, 59, 63, 65, 75, 81
08	Sales more than 10 million gallons	0.028	0.0	0.305	0.333	52, 54-56, 59, 63, 65, 75, 81
08	Use	0.028	0.0	3.05	3.078	52, 54-56, 59, 63, 65, 75, 81
10	Job Printing	2.9	5.6	0.7	9.2	52-55, 64, 65, 74, 75, 81
06	Manufactured Buildings	2.9	*	*	2.9	52-56, 64, 65, 74, 75, 81
09	Publishing (distribution only)	2.9	5.6	0.7	9.2	52-56, 64, 65, 69, 74, 75, 81
	Rental, Leasing, Licensing of Real Property					
13	long-term residential	2.2	0.0	0.0	2.2	52-54, 64, 75, 81
40	commercial licensing	2.9	0.0	0.0	2.9	52-54, 64, 75, 81
40	commercial rental, leasing	2.9	0.0	0.5	3.4	52-54, 64, 75, 81
	Rental, Leasing, Licensing of Tangible Personal Property					
14	other rental, leasing	2.9	5.6	0.7	9.2	52-55, 58, 63-65, 73, 74, 75, 81
14	other licensing	2.9	0.0	0.0	2.9	52-55, 58, 63-65, 73, 74, 75, 81
11	Restaurant and Bars	3.9	5.6	0.7	10.2	52, 53, 64, 65, 74, 75, 81
17	Retail Sales - items \$5,000 and less	2.9	5.6	0.7	9.2	52-56, 58-59, 63-65, 73-75, 81
32	Retail Sales - items over \$5,000	2.2	5.6	0.7	8.5	52-56, 58-59, 63-65, 73-75, 81
30	Retail Sales - Food for Home Consumption	2.5	0.0	0.0	2.5	52, 53, 56, 64, 65, 74, 75, 81
	Transportation and Towing					
01	pipeline, railroad,, air freight	2.9	5.6	0.7	9.2	52, 53, 64, 75, 81
	Telecommunications					
05	telecommunications	6.1	5.6	0.7	12.4	52-54, 64, 66, 75, 81
	cable TV	0.0	0.0	0.0	0.0	
	Utilities					
04	electric, gas, water	2.9	5.6	0.7	9.2	52-54, 64, 65, 75, 81
04	wastewater	2.9	0.0	0.0	2.9	52-54, 64, 65, 75, 81
99	Use Tax - items \$5,000 and less	2.9	5.6	0.0	8.5	Not Applicable
97	Use Tax - items over \$5,000	2.2	5.6	0.0	7.8	Not Applicable

* Taxed under Construction Contracting classification for State and County.

Revised June 1, 2013